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May 26, 2009

VIA CERTIFIED MAIL

Ms. Tina Hennessy, Enforcement Coordinator U.S. Environmental Protection Agency One Congress Street, Suite 1100 (HBR) Boston, Massachusetts 02114-2023

Re: Notice of Potential Liability and Invitation to Perform or Finance Removal Activities Great Lakes Container Corporation Superfund Site, Coventry, Rhode Island

Dear Ms. Hennessy:

This firm represents Ross & Roberts, Inc. ("Ross & Roberts" or "the Company") in connection with the above-referenced Great Lakes Container Corporation Superfund Site (the "Site"). Ross & Roberts is in receipt of the U.S. Environmental Protection Agency's ("EPA") letter dated March 31, 2009 identifying Ross & Roberts as a potentially responsible party with respect to the Site.

By way of background, the Capital Stock of Ross & Roberts was acquired in September 1987 from Bemis Company, Inc. ("Bemis"). Prior to September 1987, Bemis owned and operated Ross & Roberts, including during the 1976-1977 timeframe when EPA alleges that Ross & Roberts sent drums with residual wastes to the Site for reconditioning by D.F. Farrell Sons, Inc. and/or Great Lakes Container Corporation. All manufacturing operations at Ross & Roberts ceased in February 2008. Because Bemis owned and operated the Company, it is Ross & Roberts' position that Bemis is responsible for any liability attributable to Ross & Roberts. Bemis' contact information is:

Henry J. Theisen, President and Chief Executive Officer Bemis Company, Inc. One Neenah Center P.O. Box 669 Neenah, Wisconsin 54957

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Murtha Cullina LLP | Attorneys at Law

Please contact me if you have additional questions.

Sincerely,

Alfred E. Smith, Jr.

cc: John Hultgren, U.S. E.P.A. Enforcement Counsel Loni S. Gardner, Esq.